

PROPERTY TAX OVERSIGHT COMMISSION

Arizona Department of Revenue Building



December 6, 2012

Janice K. Brewer
Governor

John A. Greene
Chairman

Linda Cheney, Superintendent
Young Elementary District
P.O. Box 390
Young, AZ 85554-0390

Lester Abrams Member	Jim Brodnax Member
Kevin McCarthy Member	Fred Stiles Member

RE: Limit on the School District's 2013 primary property tax levy

Dear Superintendent Cheney:

On December 4, 2012, the Property Tax Oversight Commission met to review school districts that levied a primary property tax rate that exceeded 150% of the Qualifying Tax Rate (QTR) and total primary property taxes for all jurisdictions that exceeded the 1% State Constitutional limit on at least half of the residential property per A.R.S. § 42-17151(C).

Young Elementary School District's 2012 primary property tax rate of \$6.2008 is more than 150% of the QTR of \$3.9170. The total primary property taxes levied for all taxing jurisdictions after subtracting Additional State Aid to Education (ASAE) is \$10.7549 for 100% of the residential property within the district. The total taxes levied include \$6.2008 for Young ESD, \$5.4074 for Gila County, Gila Community College, and State Equalization Assistant Tax less \$0.8533 for ASAE.

The Commission determined your district met both of the criteria. Therefore, Young Elementary District shall not fix, levy or assess a primary property tax rate higher than the current year's rate of \$6.2008 in August 2013 for tax year 2013.

If you have any questions, please feel free to contact Darlene Teller at (602) 716-6436.

Thank you for your cooperation with the Commission.

Sincerely,

John A. Greene
Chairman

cc: Linda O'Dell, Gila County School Superintendent
Debra R. Moya, Chief Deputy, Gila County Superintendent of Schools
Tommie Cline Martin, Chairman, Gila County Board of Supervisors
Joseph Heatherly, Finance Director, Gila County
Ed Williams, Young Elementary District

School districts with a primary tax rate greater than 150% of the QTR (2.9378 or 5.8755) and at least half of the residential property (class 3) exceeds \$10 for Tax Year 2012

County School District Authority	Authority Number	Tax Area Code	Adopted Tax Rate			County, School Equalization, Colleges	Name of City or Town	City or Town Tax Rate	Total Tax Rate	Less ASAE - 40% rate 40% QTR	Total Tax rate After ASAE	Class 3 NAV \$	Class 3 NAV %
			Elementary District	High School	Unified School District								
Gila													
Young ESD #5	05005	0500	6.2008	---	---	5.4074	N/A		11.6082	0.8533	10.7549	425,545	12.87%
	05005	0501	6.2008	---	---	5.4074	N/A		11.6082	0.8533	10.7549	0	0.00%
	05005	0502	6.2008	---	---	5.4074	N/A		11.6082	0.8533	10.7549	0	0.00%
	05005	0510	6.2008	---	---	5.4074	N/A		11.6082	0.8533	10.7549	2,160,436	65.34%
	05005	0511	6.2008	---	---	5.4074	N/A		11.6082	0.8533	10.7549	720,414	21.79%
Total Class 3 NAV for 05005 =			3,306,395 * 100% of the district exceeds the 1% limit										
												3,306,395	100.00%